

and helps to maintain our system of voluntary compliance and confidentiality.

It is ironic, I suppose, that people who are sending these messages in brown envelopes place the Minister in the position of defending those who are releasing documents to the detriment of the Department and to the detriment of their fellow employees. I welcomed the sensible initiative of the Minister in securing a task force surveillance of the workings of the Department of National Revenue and calling for a report on this particular subject. I know that most people who work for the Department of National Revenue are proud of their position and recognize that they are hardly the most popular people in the world, even going back to biblical times.

In the vast majority of cases you will see approaches made by the Department to a delinquent taxpayer, and only after all of these initial moves, sometimes five or six, are made does the audit section set deadlines and terms, probably in the interest of catching the taxpayer's attention. For my own part, I have had great co-operation from the director in London, Ontario. We have had some difficulties where, if the facts were as indicated in the media, one overzealous employee went too far, and for that reason I have asked the Minister to have the task force examine that kind of an approach. As a lawyer, I find it is often better to listen to both sides of the issue rather than one. I think the task force idea is a correct move in the right direction.

There seemed to be some suggestion, for example, in the particular case I am referring to in Sarnia and London, that it was appropriate to have a demand letter and to indicate the amount of taxes due and owing. I cannot see that as being other than an infringement of a taxpayer's civil rights. In any event, the proper way is to have it examined by the task force to determine what has been done, whether it is appropriate, whether it was done pursuant to the present law, and then to make recommendations about whether the present law should be changed.

I am pleased with the awarding of \$1,000 costs against the Department. I think this is a good first step. This is an award in the event the taxpayer is successful in his appeal, and hopefully in future budgets this amount will be increased so that the Department will be on notice that if it does lose a particular lawsuit, it could be in the position of having to pay a significant part, if not all, of the costs of a successful claimant.

Changes made, for example, calling for security rather than cash, again in my view are a giant step forward to equity in dealing with tax appeals.

I commend the Minister for opening up the Budget process, having not only pre-Budget but post-Budget consultations, and then following the post-Budget consultations and before his next Budget is brought in to go back to these groups and to ask them for their recommendations. There are some items, by their very nature, that must be of a secretive nature, but I think there is a good deal to be gained by proper consultation and discussion before Budgets are brought down.

The Budget—Mr. Cullen

We had Ministers in the past trying various methods. Walter Gordon brought in three people from the business sector. Unhappily, in that case the emphasis was not on the fact he was trying to get from the business sector more information in bringing down a budget that would be more appropriate for the times; the focus at the time and the criticism was on the three people who were brought in. Had they been cleared? Did they have a conflict of interest? Had they taken a particular oath?

Then I sat through the Benson white paper situation where all the suggestions and recommendations that might have been adopted were put into a white paper, not to be in there for adoption but to be looked at and discussed. From that could have been culled what could have been a good budget presentation. Unfortunately, the focus was: "Your Government is going to do this; your Government is going to do that". Nothing could be further from the truth. Both the Minister of Finance in the Conservative Government and Ministers of Finance in Our Government, when they have come out with ideas on deindexing and how that might be applied, unfortunately have been attacked for introducing measures against the ordinary Canadian despite the fact that protections could be built in. I think we lose a lot when we do not have this kind of debate, because then governments are either forced to back off completely from something that may not be appropriate or they will move in such a direction without the benefit of a good and legitimate debate.

As I said at the beginning, there is a wish on the part of Government members, obviously when a budget is brought forward, that it is a budget that we will be able to support, defend and promote. I say in this instance that the Minister of Finance has excelled on all three requirements.

Mr. Hnatyshyn: Mr. Speaker, I would like to address a couple of questions to the Hon. Member for Sarnia-Lambton (Mr. Cullen), who has my respect and the respect of Members in this House for his common sense approach to many of the issues. However, I am afraid in his speech he fell into the trap of being a party to those he accused of pursuing a blind and thoughtless position *vis-à-vis* the Budget.

In effect, he was saying that the Opposition had a knee-jerk reaction, was totally critical and almost had its speeches ready before the Budget was brought down. On the other hand, the Hon. Member stood in his place and said he is unequivocal in his support for this Budget. I find that hard to believe.

Just to make his life a little more pleasant, I want him to know that I am prepared to be complimentary as far as this Budget is concerned as a member of the Opposition. I found the Budget was good and original. Unfortunately, what was good was not original and what was original was not good. Any ideas that were good were matters brought forward by way of suggestions by our Party's spokespeople.

The Hon. Member for Sarnia-Lambton was Minister of Employment and Immigration at one time and has knowledge of the responsibilities of that Ministry. He knows when he was Minister that I questioned him with respect to the use of social